

**MISSOURI TAX REVIEW COMMISSION SUBCOMMITTEE  
REPORT AND RECOMMENDATION  
COVER SHEET**

Prepared and Approved by: Senior Citizens Property Tax Credit Committee  
Submitted to The Missouri Tax Credit Review Commission on: 11/4/10

Name and Statutory Citation of Credit:

**Senior Citizens Property Tax Credit**, Section 135.010 to Section 135.035 RSMo.

1 Objective, Purpose, and Perceived Beneficial Effects of Credit (e.g., Economic Development/Societal Need Met)

See Attached Report.

2 Cost - Benefit Analysis

FY 2009 0.02

3 Number of Persons Utilizing Credit in:

(a) 2009: 221,213

4 Fiscal Impact on State in 2009, 2010, 2011, and Estimated Impact in 2012 (Amount in \$\$ of Redemptions), and Total Remaining Unredeemed Credits:

2009: \$118,573,853 2010: \$119,000,000 (estimated) 2011: \$119,000,000(estimated)  
Est Amt. Outstanding: \$0

5 Recommended Priority Category of Credit (A, B, C, or D): B

6 Recommended Date of Termination if Category D:

7 Attachments Explaining Reasons to Retain Credit:

8 Attachments Explaining Reasons to Terminate Credit:

9 Attachments Explaining Alternatives for Modification of Credit:

10 Minority Report(s) Attached: